IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 25TH OCTOBER 2007 / 3RD KARTHIKA 1929

WP(C).No. 31746 of 2007(D)

PETITIONER:

M/S. SUPPLY HOUSE, MISSION QUARTERS
TRICHUR, A REGISTERED PARTNERSHIP FIRM
REPRESENTED BY ITS MANAGING PARTNER
SRI.JACOB DAVID.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER,
FIRST CIRCLE, TRICHUR P.O.

2. DEPUTY TAHSILDAR (R.R.)
TRICHUR P.O.

3. STATE OF KERALA,REPRESENTED BY
SECRETARY, TAXES DEPARTMENT, GOVERNMENT
SECRETARIAT,TRIVANDRUM-690001.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 31746 OF 2007 D
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Dated this the 25th day of October, 2007

J U D G M E N T

Exts. P2, P2(a) and P2(b) are the assessment orders for the years 2002-03, 2003-04 and 2004-05. It is submitted that although revenue recovery proceedings have already been initiated by Ext. P1 notice, since the petitioner received the aforesaid assessment orders only on 22/10/2007, he could not even file appeals. It is submitted that they intend to file appeals and that the implementation of the revenue recovery proceedings may be deferred in the meanwhile.

Taking into account the fact that the assessment orders were received by the petitioner only on 22/10/2007 and that Rs.50,000/- have already been remitted, I think the request of the petitioner for a breathing time is reasonable. Therefore, I dispose of this writ petition directing that further proceedings

pursuant to Ext. P1 proceedings under the Revenue Recovery Act shall be kept in abeyance for three weeks from today. In the meantime, it is for the petitioner to file appeals against the orders of assessment and obtain appropriate orders thereon.

ANTONY DOMINIC, JUDGE.

Rp